

EXHIBIT L

Date: Sun Mar 26 15:16:57 PST 2006
Sender: "Shelley" <shelleysouza@fnsouza.info>
To: <ymehta@christies.com>
CC: franky@hph.org.uk , greener@fgclaw.com
Subject: CONFIDENTIAL F.N. Souza lot 115
Attach:
Delivery
Confirmation Delivery Unconfirmed
Status:

Dear Yamini,

This is to confirm that the conservator will examine lot 106 at Sotheby's on Tuesday morning, at Sotheby's request. In the meantime, I have asked Sotheby's to withdraw lot 104 because, in our opinion, this work was not made by Souza. Sotheby's lot 104 replicates Christie's lot 115, and a another painting, the image of which I delivered to you, yesterday, at Christie's.

Because the authenticity of lot 115 is more difficult to interpret by myself, I suggest Christie's uses a trusted second opinion, with whom both the estate and Christie's agree, to examine lot 115 in the presence of the estate.

In the event that Christie's does not proceed with a second opinion, you must inform potential buyers before the sale of this work that the estate will not authenticate this work.

Sincerely,

Shelley Souza
Administrator for the Estate of F.N. Souza
P.O. Box 231015
New York, NY 10023
212-874-1343
<http://fnsouza.info>

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